

## **REGULATION 6 - 4**

### **PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION**

Tax returns, declarations of estimated tax, all information reported to the Commissioner of Taxation, and all audits connected therewith, are confidential. Any information gained by the Commissioner of Taxation and his agents or by any other official or agent of the City as a result of any returns, investigations, hearings, or verifications required or authorized by the Ordinance shall be held confidential, except for official purposes and except in accordance with proper judicial order, or as otherwise provided by law. Violation of this provision in the Ordinance constitutes a misdemeanor, punishable under the terms of Regulation 9. Every such breach of confidence constitutes a separate offense.